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Transcriber's Office

March 24, 2000 LB 967, 968, 1279

SENATOR COORDSEN: (Microphone malfunction)...Speaker.  
Mr. Speaker. Mr. Clerk.

SPEAKER KRISTENSEN: Any...any objections to the substitution?  
So ordered.

CLERK: Senator Wickersham, AM2984. (AM2984, Legislative  
Journal page 1205.)

SENATOR WICKERSHAM: Thank you, Mr. Speaker, members of the body. The amendment is fairly lengthy so I hope you'll bear with me. It includes a number of different issues. It does include the primary provisions of two different bills that were heard in the Revenue Committee, LB 967 and LB 1279, both of those we're suggesting to you as would have been amended by the committee amendments if we would have considered the bills in full on the floor. But the text that you see within the context of the amendment would be LB 967 as it would have been amended by the committee amendments, and LB 1279, as it would have been amended by the committee amendments. Now, what were those...and then there are other provisions that are parts of other bills and some are clarifications of work that we did on General File. I'm sorry to tell you that we didn't get all of that quite right, so we're clarifying some provisions. But LB 967 was a bill that was brought to the committee. It was the clean-up bill for the Tax Equalization and Review Commission. We're making several changes in...or recommending to you several changes in their procedures. We have, for example, a provision that says that county assessors have to implement an order of TERC. That may sound like a revolutionary idea, but it wasn't explicitly required in statute. It would be if we adopt this amendment. There is a provision that says that you, if you're going to file an appeal from a TERC decision, that you have to pay the filing fees in the Court of Appeals, or the docket fees in the Court of Appeals, but you're not required to file a bond. Because of the peculiar appeal procedures from TERC to the Court of Appeals, some attorneys were expressing concern about the certainty of the appeal procedures. It is a critical element because, if you don't file your docket fees and you don't file your docket fees with the right place, your appeal can be removed. There is a provision that says that only county assessors are entitled to appeal a county board grant or denial